## Regulation 39-22-103(8)(a). Resident individual.

A resident individual means a natural person who is domiciled in Colorado. A resident individual can also be a natural person who maintains a fixed dwelling within Colorado and who spends in the aggregate more than six months of the taxable year within Colorado. If a person is domiciled in Colorado, that person remains a Colorado resident even though he or she temporarily resides outside of Colorado. Once a domicile is established, it will continue to determine a taxpayer's residency until it has been abandoned as a domicile.

## Regulation 39-22-103(8)(b). Resident Individual - Military Serviceperson.

For tax years beginning on or after January 1, 2001 (returns filed 2002), a serviceperson who is a full-year Colorado resident who spends at least 305 days of the tax year outside of the 50 state boundary of the United States of America while stationed outside of the United States of America for active military duty may file as a nonresident on their Colorado income tax return for that year. The serviceperson's spouse may also file as a nonresident if they accompany the serviceperson outside of the country for at least 305 days of the tax year while the spouse is stationed there on active military duty. A serviceperson or their spouse who meets the above criteria to file as a nonresident is not required to do so and may continue to file as a Colorado resident if they wish.